

The Times-Dispatch

DAILY—WEEKLY—SUNDAY.

Business Office.....115 E. Main Street.
Washington Bureau.....320 E. Main Street.
Manchester Bureau.....1102 Hull Street.
Petersburg Bureau.....40 N. Ely Street.
Lynchburg Bureau.....115 Ely Street.

BY MAIL. One Six Three One
POSTAGE PAID. Year. Mo. Mo. Mo.
Daily with Sunday.....\$6.00 \$2.00 \$1.50
Daily without Sunday.....4.00 2.00 1.50
Sunday edition only.....2.00 1.00 .50
Weekly (Wednesday).....1.00 .50 .25

By Times-Dispatch Carrier Delivery Service in Richmond (and suburbs), Manchester and Petersburg—One Week, One Year.
Daily with Sunday.....\$14.00 \$5.00
Daily without Sunday.....10.00 4.50
Sunday only.....5.00 2.50

(Yearly subscriptions payable in advance.)
Entered January 27, 1903, at Richmond, Va., as second-class matter, under act of Congress of March 3, 1879.

HOW TO CALL TIMES-DISPATCH.
Persons wishing to communicate with The Times-Dispatch by telephone will ask central for "4011," and on being answered from the office switchboard, will indicate the department or person with whom they wish to speak.

When calling between 6 A. M. and 9 A. M., call to central office direct for 4011, composing-room; 4012, business office; 4013, for mailing and press-rooms.

SATURDAY, FEBRUARY 22, 1906.

Continue kind and good-humored to all the world, even to the injurious person himself.—Marcus Aurelius.

NOT GATES ALONE.

The Interstate Commerce Commission finished its investigation yesterday into the rebates which had been unlawfully and fraudulently obtained by Richmond shippers from the Atlantic Coast Line and the Seaboard Air Line. It now remains for the Federal grand jury to indict, and for the Federal courts to prosecute the guilty parties. So far as Mr. H. O. Gates is concerned, there is no need for the Federal jury to pass upon the fact that he is unfit to remain any longer in the position of a Councilman of the city of Richmond. As to his criminal responsibilities, and those of his associates, we are perfectly willing to leave that question to such disposition as the courts may make. But Mr. Gates is not the only one involved. Upon the testimony developed before Interstate Commerce Commissioner Lane it is clear that there was a conspiracy to break the interstate commerce law, and to defraud railroads over which some parties shipped their goods by means of false waybills.

The whole affair is a melancholy and pathetic commentary on railroad morals, and only serves to accentuate what The Times-Dispatch has long maintained, namely, that the railroads are their own worst enemies. For the good of the shippers, the railroads themselves, and for the maintenance of the law, we trust the matter will not be allowed to rest until it has been threshed out to the bottom, and the guilty parties, no matter how low or how high they may be, have been given full measure of the law. It is worse than no law at all to have laws that are not enforced, and if America needs commercial honesty this is a case where Virginia can perform an incalculably great service towards making that honesty effective.

ADMIRAL CONVERSE'S REPORT.

Admiral Converse's elaborate report on the state of the navy will doubtless do the work for which it was prepared and given out. It will doubtless be taken as fully demonstrating that the American navy, all things considered, is as good as any navy that floats the sea. That feat was not difficult of accomplishment. Americans are ready enough to think the best of their navy, as of any other of their national institutions. Whatever alarm had been aroused by adverse criticism had already died down. Probably that alarm was never very great. Probably few persons had thought that our battleships were likely to blow up between the captains not noticing where they threw their cigars, or fall to pieces at the sudden popping of a cork.

Admiral Converse's report is too technical for the layman to make much headway with. It is ninety pages long—very much longer than the magazine article which primarily called it forth. This may be merely because the admiral is a less compact penman than Mr. Henry Reuterbach. It leaves the impression, however, that he felt that he had a good deal to defend. This impression is probably more or less accurate. It would be absurd for any one who knew to assert that every criticism made against our methods of ship construction was without foundation. These criticisms have been made by naval officers for years past. Official reports and service journals have often held them. Rear-Admiral McCalla has given voice to them. Admiral Converse, of course, makes no such pretense as that. He says explicitly that "it is not claimed that mistakes have not been made, or that our ships are without faults," and that admission is well. But The Times-Dispatch wishes that he had not thought it necessary to preface it with the announcement that those who make the adverse criticisms are "amateurs," whose knowledge is "limited and incorrect."

The theory of battleship construction is constantly changing. Fresh

ideas are evolved almost every day. A new ship becomes antiquated in a very few years. Under these circumstances it is not at all surprising that some of our vessels, listed as first-class, should carry details of arrangement not approved by the best modern opinion. The people are perfectly reasonable about this. They are not looking for miracles. They ask for nothing but the facts. Why may not these facts be discussed at all times without vindictiveness and without passion? If, as Admiral Converse, the administration's apologist, himself admits, mistakes have been made, why is it less majestic to say so? Why must every one who ventures to take exception to the naval program, past or present, be for that reason stigmatized as an "amateur" of "limited and incorrect" knowledge, or, in the blunter phrases of Admiral Converse's superior as a disloyal officer, actuated by personal pique and wounded vanity?

AS TO INSANITY PLEASES.

We have great respect for expert knowledge and expert testimony in a court of justice, if it be based on exact scientific knowledge and if it be honest, and such testimony is entitled to due weight and consideration by the jury. But the plea of insanity in murder trials has become alarmingly prevalent, and in cases of this nature expert testimony in behalf of the criminal should be received by the jury with many grains of allowance. Insanity is a very broad term. Few men are absolutely sane at all times and under all circumstances. Anger is a form of temporary insanity, but anger is not an excuse for crime, however it may be pleaded in palliation. The lust of the flesh, the greed of gain, the ambition for power, any and every strong desire which takes possession of a man, may be called an insane desire. But if that form of insanity is a justification of crime, there is no such thing as personal responsibility. That is not the doctrine of law, either divine or human. A man must learn to control his actions, no matter how strong his temptations may be, and if he yields he must pay the penalty unless it be that he is actually crazy as ordinary mortals understand that term. When a person is arraigned in court for murder and pleads insanity, it may be proper to introduce expert testimony for and against, but the testimony of his neighbors should also be introduced. The jury should know his general reputation, and if it be shown by honest witnesses that he has always been regarded in the community as a person of ordinarily sound mind, that testimony should also have weight with the jury in making up a verdict. We believe that in nine out of ten cases the plea of temporary insanity is a mere subterfuge, and in no sense a justification. The doctrine of irresponsibility is as quicksand at the foundation of character, society and all forms of popular government.

THE PROMISE OF BETTER TIMES.

Brief reference was made in these columns several days ago to the gratifying exhibit shown in our foreign trade report for January. The Times-Dispatch had not then seen the report in full, and additional figures make it even more significant. In our prosperity we bought enormous quantities of foreign goods, the imports in August, 1905, amounting to \$125,806,000 against exports of \$127,270,000. But after the financial storm a marked change took place. In October imports fell to \$111,000,000, while exports rose to \$150,000,000. In November, December and January our purchases fell further to \$110,942,916, \$92,247,984 and \$85,698,704 respectively, while our sales have been \$204,000,000, \$207,000,000 and \$206,000,000 respectively. In November the excess of exports over imports was, in round figures, \$93,000,000; in December, \$115,000,000; in January, \$121,000,000, making a total balance in our favor of nearly \$330,000,000 in three months. These figures when compared with other periods, make an interesting and instructive study.

For the fiscal years ended June 30, 1888 and 1889, our imports actually exceeded our exports; for the fiscal year 1890 there was a slight excess of excess in exports, but in 1891 imports were again ahead of exports. In 1892 exports were considerably in excess, but in 1893 the balance was once more against us. Then it was that the panic came on, followed by a period of dull times. From 1894 to 1897 the balance was in our favor, but the excess was not great until the close of the fiscal year 1897, when exports for the first time crossed the billion dollar mark, while imports showed a falling off, as compared with 1896. From that time on there was a steady growth of our export trade. For the fiscal year 1897 the total exports were \$1,050,993,566, while for the calendar year 1907 they were \$1,940,351,096. But in the first half of 1907 imports also showed an enormous growth, and it was not until October that the balance turned largely in the right direction.

If we keep on, however, as we have been going since October, 1907, our trade balance abroad for 1908 will be more than a billion dollars, which will far surpass all previous records and bring us prosperity such as we have not before enjoyed. We did not turn our prosperity to the best advantage, but we have learned a valuable lesson. Economy is wealth, and we are now learning how to economize at least in foreign purchases.

CROSBY S. NOYES.

The death of Crosby S. Noyes, editor of the Washington Evening Star, will cause profound sorrow throughout newspaperdom. Mr. Noyes was an able and manly editor, and he conducted a family newspaper which was distinguished no less for its high character than for its cleverness and enterprise. It has ever been the proud boast of

the Star that it visits more homes in Washington than any other newspaper, and that it never carries a message that is unfit for the women and children to read. The newspaper which Mr. Noyes created and inspired is but an expression of his own abilities, sentiments and morals, and it will ever be a monument to his memory more honorable than any shaft of voiceless stone.

LET CHILDREN BE CHILDISH.

Why is it that some mothers will endeavor to make their children "precocious"? The beauty of childhood is childishness. A manly boy or a womanish girl is a freak, and, in our view, quite as unattractive as a childish man or woman. The most natural child is the most attractive child. It is the simplicity and artlessness of children that we love and admire. The child that is taught to use "big words," to employ a form of speech beyond its years, is not half so winsome as the little chap that speaks naturally in childish prattle. Let the baby use baby talk. It is more beautiful than the polished sentences and rounded periods of the trained rhetorician.

It is equally true that the best dressed child is the simplest dressed. Let the garments of children be as dainty and elegant as may be, but let the whole attire be plain, with as little as possible of feathers, laces and fluffy ruffles. And for heaven's sake do not dress your boy as though you were trying to make him look like a red-jacketed monkey. Somebody has said that Virginians have spoiled their strawberries and negroes by cultivating them. The saying is more nearly true of some of the Virginia children.

A MISTAKE.

Through an error a communication from Mr. J. A. Hardy, of Blackstone, was printed in yesterday's paper as an advertisement in the column set apart on the editorial page for "Voice of the People." The Times-Dispatch does not accept paid expressions of opinion for this column. The communication was not an advertisement and should not have been so printed.

It was related in The Times-Dispatch of yesterday that the daughter of an Italian saloon-keeper in this city had been indecently assaulted in her father's saloon by a man to whom she was selling beer. The Dabney ordinance has wisely safe-guarded against such cases in the future, for one of its provisions is that no person licensed to sell liquor shall allow any woman or minor or other person who is not a legal voter of the State of Virginia to sell or otherwise dispense ardent spirits or malt liquors at his place of business.

The West Virginia Legislature has at last realized and recognized the fact that there is such a thing as the West Virginia debt, and that it is a serious matter. Had the Legislature taken that view several years ago, when Virginia was begging the members to act, the obligation might have been settled out of court on very liberal terms.

"The Big Secretary's friends say that he talks with the fire of genius," observes the Atlanta Constitution. Yes, we believe the Big Secretary did talk with Senator Foraker on.

At a bank "house-warming" in Augusta, Ga., the other day, the officials offered John D. Rockefeller a souvenir penny and he accepted it. It is never safe to offer the old gentleman anything unless you really mean it.

According to the news dispatches, Charles W. Morse's nerve is already gone. This seems to be direct refutation of the maxim that large bodies move slowly.

"Americans are the only people worth cultivating," says the Grand Duchess Olga, of Russia, without mentioning, at that writing, what it is she has to sell us.

"Where is heaven?" demands the Empress of Austria, when she visits the paper of William Allen White's. It is about nine blocks west of the Richmond City Hall.

Such anti-Roosevelt demonstrations as may take place in the future, the President will doubtless trace easily to the Frank S. Black band.

If, as alleged, King Edward's cigars cost \$3.20 each, we rise to inquire, What does he do with the stubs?

Nothing could have been more enthusiastic than the reception accorded our fleet in Callao on Friday. If these people have ever spoken unkindly of us in the past, we can only conclude that the Peruvian bark is worse than his bite.

New Version of the Old Story.

I've heard this story more than once. You'll scarce find one to match it. How George's papa had a tree

And George a little hatchet.

And George would not have been a boy. Though future fame he sought not, if he then had not gone to work

And cut down what he ought not.

But when his papa dear roared out: "Youngster, where's my tree, sir?" George bristled up and answered back: "I've cut it down, you see, sir!"

And then his papa winked at me, and said, with proud admission: "I tell you what," he said, says he, "He'll make a politician!"

And then that noble father did exactly what he ought—He ran his hand in his pocket in And gave the kid a quarter.

The years rolled on, as years will roll—So runs the nation's story—And George, grown to man's estate, Was wrapped around with glory.

"Where is my colly," England roared, "That grew so well for me, sir?" George answered back, all bristled up, "I've cut it off, you see, sir!"

The moral is apparent here, To every growling lad, That he who chops a cherry tree Should be his country's daddy.

Rhymes for To-Day.

GEORGE'S WAY.
When he was big and wise enough / To have a wife and hatchlings,
He used it to accomplish this:
—no matter if he'd catch it:
He did not keep it to knock and
knock with all his powers—
Oh, don't you think that George's way
was rather better'n ours?

When he had done what he should not,
He never slyly hid it—
He stoutly faced the music with a
grinned but brave: "I did it."
He did not whine: "I must not tell—
see how my counsel glowers!"
Oh, don't you think that George's way
was nobler far than ours?

When people offered him a trust, he
did not refuse it;
But taking it, he made men sure he
never would abuse it:
He did the work—forgot himself—nor
thought of honor's flowers—
Oh, don't you think that George's way
was twice as good as ours?

When he had won, and nobly won, a
fine reward of glory,
He did not try to coin it into—quite a
different story:
He never screamed "my policies" in
shrill linguistic showers—
Oh, don't you like old George's way a
whole lot more than ours?

H. S. H.

MERELY JOKING.

The Real Need.
"They say that laziness is caused by a
genie. What a fine thing it would be if we
could find something to kill the thing."
"Oh, no. I know something finer than
that. The thing is called laziness, and
if we could all have it, it would be
the Hebrew Standard."

The Denial Habit.
"Now, John," said the millionaire's
sister,
"When the rector asks if you take this
woman to be your wedded wife please don't
say 'Yes' as a truth in the rumor."—Washington Herald.

A Paying Investment.
"I suppose to educate your daughter in
music costs a great deal of money?"
"Yes, but she's brought it all back for
me."
"Indeed?"
"Yes, I'd been trying to buy out my next
neighbor at half price for years, and could
never bring him to terms until she came
home."—The Sacred Heart Review.

FLYING THE UNION JACK.

MR. CARNEGIE has presented the library
of the Atlanta Public Library
\$100,000 worth of books, and the
beauty of it is, she doesn't want to dig up
another \$100,000 in order to make the gift
available.—Washington Herald.

Settlement work is a noble thing, but a
persistent bill collector certainly gets on
one's nerves.—York Post.

"Is there any longer a State which Joseph
B. Foraker, Massachusetts senator, and
the Charleston News and Courier. Yep; the
state of innocuous despatch.—Houston Post.

The possibility of being nominated for the
vice-presidency has no terrors for Governor
Quinn of Massachusetts.—Atlanta Georgian.

The opinion of a New York justice that
had been a long time in the making, and
the suspicion that the whiskey interests are
back of most of the cooking schools.—Bristol
Herald-Courier.

"Uncle Joe" Cannon is credited with
saying that he has no chance of being a
candidate for the presidency fifteen years ago
the Cleveland Plain Dealer. We should
like to know what Mr. Bryan would shudder
at the thought of being a candidate fifteen
years hence.—Washington Herald.

A New York minister says kissing is not
only immoral, but also injurious to the
health. A Louisville minister says there
are health germs as well as disease germs.
While the earnest collector of health germs
may eventually bump into a fatal microbe
he has equal chance with the collector of
disease germs.—Louisville Courier-Journal.

Voice of the People.

The Times-Dispatch will print
letters and questions which
relate to the public welfare. Such
articles should not exceed in length
100 words, except under exceptional
circumstances. The writer
with the full name of the writer,
and should bear his or her address.
The name of the writer will be
withheld if desired.

Uniform System of Accounting.

Editor of the Times-Dispatch:
Sir,—In any business, the business
risks of the individual firm or corporation
are carried by the respective
partners, as it is their own money
involved.

They are naturally watchful, they devote
time and painstaking to the business,
and should it not prove a success,
they at once proceed to close it
without consulting any one. In the
management of county affairs the conditions
are different, because county
officials are officially, but not financially,
responsible. The financial risk is usually
of but little importance in comparison
with their individual interest.

And county officers, however conscientious,
have greater opportunities for committing
errors in the administration of
county affairs than in their private
business. The financial risks are open to
many more risks of misuse on the part
of county officers than in the case where
proprietary interests are involved.

Because of these facts more thought
and consideration has been given to this
subject of late than ever before, and
justly so, as the result of a general
public demand for correct business
methods in the management of all
municipal affairs. The financial risk of
county affairs is as accurately
kept as those of any business enterprise.
Why should not the results of such
accounting be made known to the public
in a true view of the exact conditions
of the county's finances and show the
receipts, expenditures, assets and liabilities
of all, and all should understand.

What has recently been said of the
need of cities may be pertinently said
of the need of counties. The public
has a right to know the exact conditions
of the county's finances, and the
presenting its exhibits of receipts and
expenditures in a form perfectly
intelligible to all. A great step has been
taken by this county in the direction
of good government. With the adoption
by a number of counties of the
uniform system of intelligible classified
accounts, a second great step has been
taken in the honest and economic
administration, placed at the command of all.

The fiscal reports of a county, like
faithful witnesses, should tell not
"nothing but the truth," but should
make a presentation of "the whole
truth," as well.

These facts give rise to a special
audit of every county, and a regular
audit of the accounts of every county.

Adding is supervision practically
applied. It not only tests the accuracy
of the accounts and the integrity of
the officers, but it secures practical
economy, and adopts labor-saving and
practical methods, minimizing and simplifying
business systems.

There are six principal reasons why
the finances of every county should be
audited annually by a professional accountant:
No. 1. The Constitution of the State
of 1901-02, section 115, page 29, says:
"The General Assembly shall provide
for the examination of the accounts of
county and city officers who are charged
with the collection and disbursement
of public funds."
No. 2. The protection of the tax-payer,
as well as fair dealing with the
public, depends in a large measure upon

the strict and efficient auditing of
the accounts of a county by a scientific
accountant.

No. 3. To determine whether or not
the business is conducted according to
the statutory requirements and the
constitutional provisions of the State.

No. 4. To determine whether or not
the business of the county is conducted
economically, and with the best labor-
saving systems.

No. 5. For the purpose of being able
at all times to produce a reliable and
verified statement of the financial
condition of the county.

No. 6. For the purpose of maintaining
a high standard of standing and to
furnish evidence of good government.

After careful study and twenty-five
years of practical experience, many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sunday Legislation Inconsistent With a Free Government.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature are an evidence
of a change of sentiment on many
years devoted to work in formulating,
systematizing and designing systems
for municipal and county officers, I
have designed a system of accounts
especially for use in our counties, the
main consideration sought being simplicity
and correctness, with a minimum
of labor. The completed result
being an abstract settlement of receipts
and expenditures, thereby enabling the
auditor of superior to see at any time
the true condition of the county funds
and cash on hand and in banks. This
statement I will willingly donate to the
State of Virginia absolutely without cost.

POWHATAN WYNDHAM ROBERTSON.

Sir.—The numerous Sunday bills before
the present Legislature